

## **Delegation Order 1-15 (Rev. 1)**

**Effective: February 19, 2010**

- (1) **Waiving Claims Against Current or Former Employees for Erroneous Payments**
- (2) **Authority:** To waive or deny, in whole or in part, a claim of the United States against a current or former employee for erroneous payment of pay and allowances aggregating less than \$15,000 per claim. This authority does not apply to claims against a current or former employee for erroneous payment of travel, transportation and relocation expenses.
- (3) **Delegated to:**
  - a. Director, Employee Support Services (Agency-Wide Shared Services) for payments to employees, except Chief Counsel employees; and
  - b. Associate Chief Counsel (Finance and Management) for payments to Chief Counsel employees.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To grant or deny, in whole or in part, the appeal of a denial of a request for waiver of a claim of the United States against a current or former employee for erroneous payment of pay and allowances aggregating less than \$15,000 per claim. This authority does not apply to appeals of a denial of a request for waivers of claims against a current or former employee for erroneous payment of travel, transportation and relocation expenses.
- (6) **Delegated to:**
  - a. Director, Workforce Progression and Management (Human Capital Office) for payments to employees, except Chief Counsel employees; and
  - b. Deputy Chief Counsel (Operations) for payments to Chief Counsel employees.
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Authority:** To waive or deny, in whole or in part, a claim of the United States against a current or former employee for erroneous payment of travel, transportation, and relocation expenses and allowances aggregating less than \$7,500 per claim.
- (9) **Delegated to:** Deputy Chief Financial Officer.
- (10) **Redelegation:** This authority may not be redelegated.

- (11) **Sources of Authority:** Treasury Directive 34-01; March 17, 2009, Memorandum from the Department of the Treasury Deputy Assistant Secretary for Human Resources and Chief Human Capital Officer to the IRS Commissioner.
- (12) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order 1-15.
- (13) Signed: Mark A. Ernst, Deputy Commissioner for Operations Support